

85<sup>th</sup> Legislative Session – 2010

Committee: Senate Taxation

Wednesday, January 27, 2010

P - Present  
E - Excused  
A - Absent

Roll Call

P Adelstein  
P Fryslie, Vice-Chair  
P Howie  
P Jerstad  
E Maher  
P Merchant  
P Nelson  
P Peterson  
P Hansen (Tom), Chair

OTHERS PRESENT: See Original Minutes

The meeting was called to order by chair Tom Hansen.

MOTION: TO APPROVE THE MINUTES OF WEDNESDAY, JANUARY 20, 2010

Moved by: Jerstad  
Second by: Merchant  
Action: Prevailed by voice vote.

SB 67: revise the property tax levies for the general fund of a school district.

Presented by: Senator Dave Knudson  
Opponents: Senator Stanford Adelstein  
Jason Dilges, Bureau of Finance & Management

MOTION: AMEND SB 67

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On the printed bill, delete everything after the enacting clause and insert:

" Section 1. That chapter 13-13 be amended by adding thereto a NEW SECTION to read as follows:

Notwithstanding the provisions of § 13-13-72.1, for property taxes payable in 2011, the general fund school district levies set pursuant to § 10-12-42 for property classified as agricultural property and owner-occupied single-family dwellings shall be adjusted to equalize the levies between the two classifications.

Section 2. That § 10-12-42 be amended to read as follows:

10-12-42. For taxes payable in ~~2010~~ 2011 and each year thereafter, the levy for the general fund of a school district shall be as follows:

- (1) The maximum tax levy shall be eight dollars and sixty-five and six tenths cents per thousand dollars of taxable valuation subject to the limitations on agricultural property as provided in subdivision (2) of this section, and owner-occupied property as provided for in subdivision (3) of this section, ~~and nonagricultural acreage property as provided for in subdivision (4) of this section;~~
- (2) The maximum tax levy on agricultural property for such school district shall be ~~two~~ three dollars and ~~fifty-seven and three tenths~~ fifty-six cents per thousand dollars of taxable valuation. If the district's levies are less than the maximum levies as stated in this section, the levies shall maintain the same proportion to each other as represented in the mathematical relationship at the maximum levies; and
- (3) The maximum tax levy for an owner-occupied single-family dwelling as defined in § 10-13-40, for such school district may not exceed ~~four~~ three dollars and ~~four and two tenths~~ fifty-six cents per thousand dollars of taxable valuation. If the district's levies are less than the maximum levies as stated in this section, the levies shall maintain the same proportion to each other as represented in the mathematical relationship at the maximum levies; ~~and~~
- ~~— (4) — The maximum tax levy on nonagricultural acreage property as defined in § 10-6-33.14, for such school district shall be three dollars and fifty-seven and three tenths cents per thousand dollars of taxable valuation. If the district's levies are less than the maximum levies as stated in this section, the levies shall maintain the same proportion to each other as represented in the mathematical relationship at the maximum levies.~~

All levies in this section shall be imposed on valuations where the median level of assessment represents eighty-five percent of market value as determined by the Department of Revenue and

Regulation. These valuations shall be used for all school funding purposes. If the district has imposed an excess levy pursuant to § 10-12-43, the levies shall maintain the same proportion to each other as represented in the mathematical relationship at the maximum levies in this section. The school district may elect to tax at less than the maximum amounts set forth in this section."

Moved by: Adelstein  
Second by: Jerstad  
Action: Failed by roll call vote. (2-6-1-0)

Voting Yes: Adelstein, Nelson

Voting No: Fryslie, Howie, Jerstad, Merchant, Peterson, Hansen (Tom)

Excused: Maher

MOTION: DO PASS SB 67

Moved by: Howie  
Second by: Merchant  
Action: Prevailed by roll call vote. (7-1-1-0)

Voting Yes: Fryslie, Howie, Jerstad, Merchant, Nelson, Peterson, Hansen (Tom)

Voting No: Adelstein

Excused: Maher

SB 33: revise certain provisions relating to delinquent tax accounts.

Presented by: Andrew Fergel, Department of Revenue & Regulation

THE CHAIR DEFERRED SB 33 UNTIL MONDAY, FEBRUARY 1, 2010

MOTION: ADJOURN

Moved by: Nelson  
Second by: Fryslie  
Action: Prevailed by voice vote.

Lois Henry  
Committee Secretary

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Tom Hansen, Chair